



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LUCY GUNTHER of
(Person responsible for accounts)

CITY OF HAYWARD WATERWORKS AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2006
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Utility Address: 15889W THIRD ST.

P.O. BOX 969

HAYWARD, WI 54843

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LUCILLE A GUNTHER

Title: CITY CLERK TREASURER

Office Address:

15889 W THIRD ST

P.O. BOX 969

HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5868

E-mail Address: CTYCLERK@CENTURYTEL.NET

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM L SWINTKOWSKI

Title: CHAIRPERSON

Office Address:

1068O BEAL AVENUE

HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5868

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: ANDERSON HAGER & MOE SC
15766 SOUTH FIRST ST
P.O. BOX 986
HAYWARD, WI 54843

Telephone: (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** mhager@ahmcpa.com**Date of most recent audit report:** 6/29/2005**Period covered by most recent audit:** 01/01/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C MCCUE**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 4612 EXT 3**Fax Number:** (715) 634 - 5868**E-mail Address:** pw3@centurytel.net

Name: MRS. LUCILLE A GUNTHER**Title:** SUPERINTENDENT**Office Address:**

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311 EXT 1**Fax Number:** (715) 634 - 5868**E-mail Address:** CTYCLERK@CENTURYTEL.NET

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR WILLIAM E JOHNSON
MR CHARLES MUNICH
MR WILLIAM L SWINTKOWSKI

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/5/1990

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	808,198	793,598	1
Operating Expenses:			
Operation and Maintenance Expense (401)	508,707	602,525	2
Depreciation Expense (403)	128,488	112,349	3
Amortization Expense (404)	8,307	8,307	4
Taxes (408)	59,404	60,318	5
Total Operating Expenses	704,906	783,499	
Net Operating Income	103,292	10,099	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	103,292	10,099	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,060	2,761	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	25,884	26,277	9
Miscellaneous Nonoperating Income (421)	181,893	60,999	10
Total Other Income	213,837	90,037	
Total Income	317,129	100,136	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(60,249)	(60,248)	11
Other Income Deductions (426)	68,632	66,789	12
Total Miscellaneous Income Deductions	8,383	6,541	
Income Before Interest Charges	308,746	93,595	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,354	33,578	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	12,427	2,295	18
Total Interest Charges	39,927	31,283	
Net Income	268,819	62,312	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,051,389	2,989,077	19
Balance Transferred from Income (433)	268,819	62,312	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	3,320,208	3,051,389	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	808,198		808,198	1
Total (Acct. 400):	808,198	0	808,198	
Operation and Maintenance Expense (401):				
Derived	508,707		508,707	2
Total (Acct. 401):	508,707	0	508,707	
Depreciation Expense (403):				
Derived	128,488		128,488	3
Total (Acct. 403):	128,488	0	128,488	
Amortization Expense (404):				
Derived	8,307		8,307	4
Total (Acct. 404):	8,307	0	8,307	
Taxes (408):				
Derived	59,404		59,404	5
Total (Acct. 408):	59,404	0	59,404	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	103,292	0	103,292	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	6,060		6,060	8
Total (Acct. 415-416):	6,060	0	6,060	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

CHECKING & SAVINGS INTEREST	4,915	0	4,915	10
SPECIAL ASSESSMENT INTEREST	19,439	0	19,439	11
SPECIAL ACCOUNTS INTEREST	1,530	0	1,530	12
Total (Acct. 419):	25,884	0	25,884	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		136,218	136,218 13
Contributed Plant - Sewer		45,600	45,600 14
BAD CHECK CHARGES - WATER	37	0	37 15
BAD CHECK CAHRGES - SEWER	38	0	38 16
Total (Acct. 421):	75	181,818	181,893
TOTAL OTHER INCOME:	32,019	181,818	213,837

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(60,249)		(60,249) 17
NONE	0	0	0 18
Total (Acct. 425):	(60,249)	0	(60,249)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		23,071	23,071 19
Depreciation Expense on Contributed Plant - Sewer		45,561	45,561 20
NONE	0	0	0 21
Total (Acct. 426):	0	68,632	68,632
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(60,249)	68,632	8,383

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	52,354		52,354 22
Total (Acct. 427):	52,354	0	52,354

Amortization of Debt Discount and Expense (428):

NONE	0		0 23
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 24
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 25
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
WELL CONSTRUCTION IN PROGRESS	12,427		12,427 27
Total (Acct. 432):	12,427	0	12,427
TOTAL INTEREST CHARGES:	39,927	0	39,927
NET INCOME:	155,633	113,186	268,819
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	138,487	2,912,902	3,051,389 28
Total (Acct. 216):	138,487	2,912,902	3,051,389
Balance Transferred from Income (433):			
Derived	155,633	113,186	268,819 29
Total (Acct. 433):	155,633	113,186	268,819
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	294,120	3,026,088	3,320,208

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,244		6,739		8,983	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	366		2,557		2,923	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	366	0	2,557	0	2,923	
Net income (or loss)	1,878	0	4,182	0	6,060	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	422,713	0	385,485	0	808,198	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,316				2,316	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	420,397	0	385,485	0	805,882	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,520,474	8,908,811	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,863,499	2,676,770	2
Net Utility Plant	7,656,975	6,232,041	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	59,563	62,326	6
Special Funds (125)	64,161	98,619	7
Total Other Property and Investments	123,724	160,945	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	457,215	75,797	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	219,200	300,831	10
Customer Accounts Receivable (142)	197,796	202,151	11
Other Accounts Receivable (143)	8,741	4,269	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,020	0	14
Materials and Supplies (150)	18,745	18,325	15
Prepayments (165)	3,016	3,056	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	927,733	604,429	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	16,613	24,920	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,613	24,920	
Total Assets and Other Debits	8,725,045	7,022,335	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,483,339	1,483,339	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,320,208	3,051,389	23
Total Proprietary Capital	4,803,547	4,534,728	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,367,838	1,020,159	26
Total Long-Term Debt	2,367,838	1,020,159	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	178,651	42,344	28
Payables to Municipality (233)	216,600	213,788	29
Customer Deposits (235)			30
Taxes Accrued (236)	45,925	45,004	31
Interest Accrued (237)	28,010	21,589	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	469,186	322,725	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,084,474	1,144,723	36
Total Deferred Credits	1,084,474	1,144,723	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,725,045	7,022,335	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,886,467	5,022,344	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,512,136	3,001,330	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,454,143	2,890,140	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	662,725				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	4,629,004	5,891,470	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	521,190	937,827	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	311,761	1,092,721	0	0	12
Total Accumulated Provision	832,951	2,030,548	0	0	
Net Utility Plant	3,796,053	3,860,922	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	472,889	868,031			1,340,920	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,509	76,979			128,488	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,695	(2,695)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,291				3,291	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	57,495	74,284	0	0	131,779	16
Debits during year						17
Book cost of plant retired	9,194	4,488			13,682	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,194	4,488	0	0	13,682	25
Balance end of year (110.1)	521,190	937,827	0	0	1,459,017	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	288,690	1,047,160			1,335,850	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	23,071	45,561			68,632	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,071	45,561	0	0	68,632	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	311,761	1,092,721	0	0	1,404,482	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,018	11,255	2
Sewer utility	6,727	7,070	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	18,745	18,325	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,483,339</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BOND REFINANCE-WATER EXTENSION	10/31/2000	11/30/2010	4.10%	16,158	1
DNR PROJECT -WATER & SEWER EXTENSION	05/13/2002	02/24/2012	3.49%	175,000	2
HISTORYLAND-WATER & SEWER EXTENSION	10/11/2002	02/25/2012	3.25%	227,500	3
SEWAGE EXPANSION	09/23/1996	06/25/2009	4.10%	95,899	4
WATER TOWER & WELL #6	04/20/1998	02/25/2008	4.10%	81,969	5
WELLS, MAINS, WWTP MODIFICATIONS	10/28/2005	03/15/2015	4.50%	1,150,000	6
WELLS, WWTP MODIFICATIONS	08/17/2005	03/15/2015	4.50%	600,000	7
BOND REFINANCE-SEWER EXTENSION	10/31/2000	11/30/2010	4.10%	21,312	8
Total for Account 224				<u>2,367,838</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	45,004	1
Accruals:		
Charged water department expense	51,783	2
Charged electric department expense		3
Charged sewer department expense	7,621	4
Other (explain):		
NONE		5
Total Accruals and other credits	59,404	
Taxes paid during year:		
County, state and local taxes	45,004	6
Social Security taxes	12,764	7
PSC Remainder Assessment	715	8
Other (explain):		
NONE		9
Total payments and other debits	58,483	
Balance end of year	45,925	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WELL EXPLORATION	61	2,382	2,443	0	3
HWY B WATER MAIN	295	11,433	11,728	0	4
RIVER CROSSING	4,245	4,117	5,012	3,350	5
NEW WATER RESERVOIR	3,568	3,508	4,212	2,864	6
WELLS, WATER MAIN, WWTP MODIFICATIONS		9,216	0	9,216	7
REFINANCE WATER & SEWER BONDS	159	1,848	1,877	130	8
DNR PROJECT WATER & SEWER EXTENSION	6,011	6,362	7,097	5,276	9
WELLS & WWTP MODIFICATIONS		5,763	4,977	786	10
HISTORYLAND WATER & SEWER EXTENSION	7,250	7,725	8,587	6,388	11
Subtotal	21,589	52,354	45,933	28,010	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	21,589	52,354	45,933	28,010	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BARRON ELECTRIC CAPITAL CREDITS	59,563	2
Total (Acct. 124):	59,563	
Special Funds (125):		
EQUIPMENT REPLACEMENT FUNDS	64,161	3
Total (Acct. 125):	64,161	
Notes Receivable (141):		
CUSTOMER SPECIAL ASSESSMENTS	219,200	4
Total (Acct. 141):	219,200	
Customer Accounts Receivable (142):		
Water	104,495	5
Electric	0	6
Sewer (Regulated)	93,301	7
Other (specify):		
NONE		8
Total (Acct. 142):	197,796	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	6,346	10
Other (specify):		
CONTRIBUTIONS IN AID OF CONSTRUCTION	2,395	11
Total (Acct. 143):	8,741	
Receivables from Municipality (145):		
PROPERTY OWNERS SPECIAL ASSESSMENT	22,848	12
REIMBURSE UTILITY FOR EXPENSES PAID	172	13
Total (Acct. 145):	23,020	
Prepayments (165):		
PREPAID INSURANCE	3,016	14
Total (Acct. 165):	3,016	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELS	16,613	15
Total (Acct. 182):	16,613	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYROLL AND FRINGE BENEFITS	54,030	17
2005 INSURANCE PAID BY CITY	11,215	18
2005 DEBT PAYMENTS PAID BY CITY	151,032	19
REIMBURSE EXPENSES PAID BY CITY	323	20
Total (Acct. 233):	216,600	
Other Deferred Credits (253):		
Regulatory Liability	1,084,474	21
NONE		22
Total (Acct. 253):	1,084,474	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	2,371,475	0	2,589,297	0	4,960,772	1
Materials and Supplies	11,636	0	6,898	0	18,534	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	497,039	0	902,929	0	1,399,968	4
Customer Advances for Construction					0	5
Regulatory Liability	227,917	0	886,681	0	1,114,598	6
NONE					0	7
Average Net Rate Base	1,658,155	0	806,585	0	2,464,740	
Net Operating Income	71,787	0	31,505	0	103,292	8
Net Operating Income as a percent of						
Average Net Rate Base	4.33%	N/A	3.91%	N/A	4.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.7	1
Electric		2
Gas		3
Sewer	2.5	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	234,077	0	910,646	0	1,144,723	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,320	0	47,929	0	60,249	3
Other (specify):						
NONE					0	4
Balance End of Year	221,757	0	862,717	0	1,084,474	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

(421) Miscellaneous Nonoperating Income - Contributed Plant Water

\$82,751 Community Development Block Grant funds were received as a 30% match for Well #7 & Well #8 Projects, which were not completed in 2005. The expenses for those projects are in Construction in Progress - Water (395)

Balance Sheet End-of-Year Account Balances (Page F-18)

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

July 7, 2003

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(143) Merchandising, Jobbing, etc. \$1,036 for assistance rendered to A-1 Excavating for repair of water main break. They had just installed the new main two months before that. They were billed in 12-05 and paid in 1-06. \$4,276 to Midwest Pipeline, Inc. for assistance rendered for WWTP contracted modifications. They were billed in 2005 and pd in 2006.

(143) Contribution in Aid Water & Sewer laterals were billed for \$3,595 in late 2004. They have been slow to pay, and only paid \$1,200 in 2005.

(145) Rock Creek Road was finished in late 2005. Actual costs were not determined until all bills had been received in 2006. \$22,848 was set up as special assesment and paid in 2006 by City.

(233) 2005 Payroll and Fringe Benefits pd by City \$54,030
2005 Insurance paid by City \$11,215
2005 Debt Service paid by City Debt Service Fund \$151,032
2005 W&S expense paid by City in error \$323

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	410,128	406,244	1
Total Sales of Water	410,128	406,244	
Other Operating Revenues			
Forfeited Discounts (470)	2,384	2,651	2
Other Water Revenues (474)	10,201	9,005	3
Total Other Operating Revenues	12,585	11,656	
Total Operating Revenues	422,713	417,900	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	138,562	155,745	4
General Operating Expenses (680-690)	101,352	108,694	5
Total Operation and Maintenance Expenses	239,914	264,439	
Other Operating Expenses			
Depreciation Expense (403)	51,509	47,706	6
Amortization Expense (404)	8,307	8,307	7
Taxes (408)	51,196	52,035	8
Total Other Operating Expenses	111,012	108,048	
Total Operating Expenses	350,926	372,487	
NET OPERATING INCOME	71,787	45,413	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	711	29,799	108,417	4
Commercial	337	57,161	129,935	5
Industrial	3	17,712	20,706	6
Total Metered Sales to General Customers (461)	1,051	104,672	259,058	
Private Fire Protection Service (462)	23		10,764	7
Public Fire Protection Service (463)	1,104		122,605	8
Other Sales to Public Authorities (464)	30	7,525	17,701	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,208	112,197	410,128	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	122,605	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	122,605	
Forfeited Discounts (470):		
Customer late payment charges	2,384	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,384	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,316	7
Other (specify):		
TOWER RENTAL	5,980	8
WATER INSTALLATIONS & RECONNECTIONS	1,905	9
Total Other Water Revenues (474)	10,201	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	34,847	33,189	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	30,204	21,870	3
Chemicals (630)	26,863	21,875	4
Supplies and Expenses (640)	3,388	908	5
Repairs of Water Plant (650)	41,362	75,747	6
Transportation Expenses (660)	1,898	2,156	7
Total Plant Operation and Maintenance Expenses	138,562	155,745	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	31,239	38,297	8
Office Supplies and Expenses (681)	6,414	6,290	9
Outside Services Employed (682)	15,247	17,639	10
Insurance Expense (684)	5,206	5,377	11
Employees Pensions and Benefits (686)	34,749	36,350	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	8,497	4,741	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	101,352	108,694	
Total Operation and Maintenance Expenses	239,914	264,439	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	MILL RATE WORKSHEET	45,925	45,004	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 VALUE OF METERS	549	547	2
Net property tax equivalent		45,376	44,457	
Social Security	GROSS PAYROLL	5,447	7,096	3
PSC Remainder Assessment	OPERATING REVENUES	373	482	4
Other (specify): NONE			0	5
Total tax expense		51,196	52,035	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193151				3
County tax rate	mills		2.712609				4
Local tax rate	mills		5.830345				5
School tax rate	mills		6.048894				6
Voc. school tax rate	mills		1.062322				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		15.847321				10
Less: state credit	mills		0.726825				11
Net tax rate	mills		15.120496				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.830345				14
Combined School Tax Rate	mills		7.111216				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.941561				17
Total Tax Rate	mills		15.847321				18
Ratio of Local and School Tax to Total	dec.		0.816640				19
Total tax net of state credit	mills		15.120496				20
Net Local and School Tax Rate	mills		12.348006				21
Utility Plant, Jan. 1	\$	3,886,467	3,886,467				22
Materials & Supplies	\$	11,255	11,255				23
Subtotal	\$	3,897,722	3,897,722				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,897,722	3,897,722				26
Assessment Ratio	dec.		0.954200				27
Assessed Value	\$	3,719,206	3,719,206				28
Net Local & School Rate	mills		12.348006				29
Tax Equiv. Computed for Current Year	\$	45,925	45,925				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	45,925					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,466	50,336	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,671		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,879		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	221,016	50,336	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,208		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,633		20
Total Pumping Plant	117,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	27,374		23
Total Water Treatment Plant	27,374	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			51,802	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,671	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,879	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	271,352	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			75,208	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,633	20
Total Pumping Plant	0	0	117,987	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			27,374	23
Total Water Treatment Plant	0	0	27,374	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,014		24
Structures and Improvements (341)	2,015		25
Distribution Reservoirs and Standpipes (342)	414,857		26
Transmission and Distribution Mains (343)	1,040,948	171,130	27
Fire Mains (344)	0		28
Services (345)	126,735	22,394	29
Meters (346)	93,153	9,686	30
Hydrants (348)	97,648	36,654	31
Other Transmission and Distribution Plant (349)	1,370		32
Total Transmission and Distribution Plant	1,793,740	239,864	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,259		35
Computer Equipment (372.1)	16,440	315	36
Transportation Equipment (373)	9,665		37
Other General Equipment (379)	43,334		38
Other Tangible Property (390)	0		39
Total General Plant	70,698	315	
Total utility plant in service directly assignable	2,230,815	290,515	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,230,815	290,515	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,014	24
Structures and Improvements (341)			2,015	25
Distribution Reservoirs and Standpipes (342)			414,857	26
Transmission and Distribution Mains (343)	6,030		1,206,048	27
Fire Mains (344)			0	28
Services (345)			149,129	29
Meters (346)	1,060		101,779	30
Hydrants (348)	2,104		132,198	31
Other Transmission and Distribution Plant (349)			1,370	32
Total Transmission and Distribution Plant	9,194	0	2,024,410	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,259	35
Computer Equipment (372.1)			16,755	36
Transportation Equipment (373)			9,665	37
Other General Equipment (379)			43,334	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	71,013	
Total utility plant in service directly assignable	9,194	0	2,512,136	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	9,194	0	2,512,136	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,089,887		27
Fire Mains (344)	0		28
Services (345)	185,865	50,101	29
Meters (346)	0		30
Hydrants (348)	124,924	3,366	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,400,676	53,467	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,400,676	53,467	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,400,676	53,467	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)			1,089,887	27
Fire Mains (344)			0	28
Services (345)			235,966	29
Meters (346)			0	30
Hydrants (348)			128,290	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,454,143	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	0	1,454,143	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	0	0	1,454,143	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,441	10,441	1
February			10,246	10,246	2
March			10,747	10,747	3
April			10,744	10,744	4
May			12,510	12,510	5
June			13,308	13,308	6
July			14,905	14,905	7
August			14,765	14,765	8
September			11,692	11,692	9
October			13,535	13,535	10
November			10,137	10,137	11
December			10,254	10,254	12
Total annual pumpage	0	0	143,284	143,284	
Less: Water sold				112,197	13
Volume pumped but not sold				31,087	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				27	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				27	19
Volume pumped but unaccounted for				31,060	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				731	23
Date of maximum: 7/29/2005					24
Cause of maximum:					25
Pump for Well #6 was down. Watering ban had been in place. Pump repaired, refill tower and large amount of lawn sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				120	26
Date of minimum: 1/18/2005					27
Total KWH used for pumping for the year				450,354	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BAY STREET	1	365	12	430,000	Yes	1
BAY STREET BACK UP	2	330	6	430,000	No	2
JOHNSON STREET	3	44	6	720,000	Yes	3
LEIN ROAD	6	1,147	8	144,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DEEP 1	DEEP 3	L	1
Location	BAY STREET	JOHNSON STREET	LEIN ROAD	2
Purpose	S	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	GRUNDFOS	AIRMOTOR	5
Year Installed	1915	2004	1999	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	100	110	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	FRANKLIN	FRANKLIN	9
Year Installed	1915	1999	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	15	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1915	1971	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	120	120	53	10
				11
Total capacity in gallons (actual)	50,600	150,000	510,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet		Adjusted Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)			
A	D	4.000	6,638	0	0	0	6,638	1
M	D	4.000	7,158	0	0	0	7,158	2
P	D	4.000	720	0	0	0	720	3
A	D	6.000	21,575	0	0	0	21,575	4
M	D	6.000	7,112	0	0	0	7,112	5
P	D	6.000	21,842	210	0	0	22,052	6
A	D	8.000	2,380	0	0	0	2,380	7
M	D	8.000	1,610	0	1,142	0	468	8
P	D	8.000	25,760	8	0	0	25,768	9
P	S	8.000	1,110	0	0	0	1,110	10
A	D	10.000	6,849	0	80	0	6,769	11
M	D	10.000	377	0	0	0	377	12
M	T	10.000	100	0	0	0	100	13
P	D	10.000	34,637	1,018	0	0	35,655	14
A	D	12.000	1,574	0	0	0	1,574	15
P	D	12.000	2,632	1,595	0	0	4,227	16
P	T	12.000	2,480	100	0	0	2,580	17
Total Within Municipality			144,554	2,931	1,222	0	146,263	
Total Utility			144,554	2,931	1,222	0	146,263	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	595	0	0	0	595	115	1
M	0.750	99	0	0	0	99	14	2
M	1.000	534	34	0	0	568	113	3
M	1.250	12	0	0	0	12		4
M	1.500	27	1	0	0	28	7	5
M	2.000	49	4	0	0	53	6	6
M	2.500	1	0	0	0	1		7
M	3.000	3	0	0	0	3		8
P	4.000	7	1	0	0	8		9
P	6.000	4	2	0	0	6	2	10
P	8.000	1	0	0	0	1		11
Total Utility		1,332	42	0	0	1,374	257	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	966	40	1	6	1,011	39	1
0.750	26	1	0	2	29	0	2
1.000	78	1	0	6	85	6	3
1.250	7	0	0	0	7	0	4
1.500	31	2	0	1	34	8	5
2.000	26	1	1	0	26	11	6
3.000	7	2	0	0	9	3	7
4.000	3	0	0	0	3	1	8
6.000	3	0	0	0	3	1	9
Total:	1,147	47	2	15	1,207	69	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	732	234	1	9	0	35	1,011	1
0.750	8	16	0	1	0	4	29	2
1.000	8	59	2	10	0	6	85	3
1.250	0	6	0	1	0	0	7	4
1.500	1	29	0	2	0	2	34	5
2.000	1	17	2	5	0	1	26	6
3.000	0	2	0	4	2	1	9	7
4.000	0	1	0	1	1	0	3	8
6.000	0	1	0	0	2	0	3	9
Total:	750	365	5	33	5	49	1,207	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	276	13	7		282	2
Total Fire Hydrants	276	13	7	0	282	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	274
Number of distribution system valves end of year:	680
Number of distribution valves operated during year:	93

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Row: Other Water Revenues (474) - Return on Net Investment in meters charged to Sewer Department. 1/2 of average net investment x 6%. Done

Row: Other Water Revenues - Tower Rental. Lease of Water Tower for communications atenae @ \$460/mo.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

(620) Increase of 38%, because of higher utility costs and a malfunctioning pump in Wellhouse #1. It used 115,867 KW in 2 months instead of the average 15,000 KW. Total KW for all 4 pumping stations was only 450,354 for 2005.

(640) Increase of \$2,480. \$656 was for purchase of a device to locate standpipes and \$797 was for purchase of a well sounder to measure depth of wells.

(650) Decrease of \$34,385. 2004 included \$41,759 for rehabilitation of Well #3.

(689) Increase of \$3,756. Lab testing was \$2,541 in 2004 and \$7,265 in 2005.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

(343) Transmission and Distribution Mains 1. Dakota Avenue Street Construction Project: 1122 ft of old main was removed and 1018 ft of 10" * 147 ft of 6" was installed by Utility at cost of \$44,667. 2. Hwy B water an sewer extension for Well #7 Project: 1695 ft of 12", 8 ft of 8" and 63 ft of 6" main was installed at a cost of \$126,463.

(345) Services 11 services were installed by the Utility as part of the Hwy B water and sewer extension for Well #7 Project.

(348) Hydrants Utility replaced 6 hydrants (4 Dakota Avenue Street Construction and 2 other damaged hydrants) and installed 5 as part of the Hwy B water and sewer extension for Well #7 Project.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Land was purchased for well #7 and earnest money of \$5,000 was paid for land for well #8.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

(345) Services 22 services (\$22,408) were installed as part of Dakota Avenue Street Construction. Costs allocations were determined by project engineer for each property owner and set up as special assessment. 3 (\$7,920) installed as part of Rock Creek Road by contractor and set up as special assessment to be paid by developer. 4 (\$1,779) installed by contractor who billed utility, which was then reimbursed by developer/owner. 20 (\$17,994) were installed by contractors at the direct expense to developer/owner. Cost amount was provided by contractor.

(348) Hydrants 2 hydrants (\$3,366) were installed by contractor at the direct expense to developer/owner. Cost amount was provided by contractor.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Dakota Avenue Street Construction Project: 1,122 ft of old main was removed and replaced with 1018 ft of 10" and 147 ft of 6" at a cost of \$44,667. Project was financed with line of credit from local lending institution and later converted into 20 year State Trust Fund Loan.

Hwy B water and sewer extension: Part of Well #7 Project. 1,695 ft of 12", 8 ft of 8", and 63 ft of 6" main at a cost of \$126,463. Project was financed with 20 year State Trust Fund Loan.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

15 services (12 1", 1 1.5", 1 2", 1 6") at a cost of \$22,394 by the Utility were financed with a 20 year loan from the State Trust Fund.

22 services (20 1", 1 2", 1 4") at a cost of \$22,408 were installed as part of Dakota Avenue Street Construction. Financing was from a special assessment financed with City Fund Balance. 10 year Special assessments to be repaid to City were set up for each property at actual cost to each property owner as determined by project engineer.

3 2" services at a cost of \$7,920 were installed as part of Rock Creek Road. Financing was from a local lending institution to City and is to be repaid to City as 10 year special assessment by developer/owner.

4 1" services at a cost of \$1,779 were installed by contractor who billed the utility. Developer/owner reimbursed utility.

20 services (19 1", 1 6") at a cost of \$17,994 were installed by contractors and who billed developers/owners directly.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

The 22 services replaced on Dakota Avenue were original services. The auditor felt that they had been fully depreciated. These were not included in new services or removed.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments are to actual meter count from TAC program based on meter serial numbers in program.

Explain program for replacing or testing meters 1" or smaller.

These meters are removed and tested on a 7 year cycle for both high and low flow, which test within 3%. Any quarterly reading which seems above or below normal, also results in that meter being tested.

If 2-inch or greater meters are reported as residential, please explain.

In 2004 a new residential customer wanted a six inch service and a 2' meter. He felt he needed this for his lawn sprinkling.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Number of valves operated during year was less than 50%, but all but 2 hydrants were operated. Manpower insufficient to allow more testing of valves.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	383,364	373,483	1
Total Sewage Operating Revenues	383,364	373,483	
Other Operating Revenues			
Forfeited Discounts (631)	2,121	2,215	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	2,121	2,215	
Total Operating Revenues	385,485	375,698	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	116,506	113,427	8
Maintenance Expenses (831-834)	44,409	114,465	9
Customer Accounting & Collection Expenses (840-843)	19,053	23,492	10
Administrative and General Expenses (850-857)	88,825	86,702	11
Total Operation and Maintenance Expenses	268,793	338,086	
Other Operating Expenses			
Depreciation Expense (403)	76,979	64,643	12
Amortization Expense (404)	0	0	13
Taxes (408)	8,208	8,283	14
Total Other Operating Expenses	85,187	72,926	
Total Operating Expenses	353,980	411,012	
NET OPERATING INCOME	31,505	(35,314)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	20	960	4,427	1
Commercial Revenues	1	48	206	2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	21	1,008	4,633	
Measured Service to General Customers (622)				
Residential Revenues	709	28,559	125,745	5
Commercial Revenues	337	62,309	222,786	6
Industrial Revenues	2	971	3,411	7
Revenues from Public Authorities	29	7,313	26,789	8
Total Measured Service to General Customers (622)	1,077	99,152	378,731	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
 Total Sewage Operating Revenues	 1,098	 100,160	 383,364	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,121	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,121	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	47,777	39,842	1
Power and Fuel for Pumping (821)	13,362	15,946	2
Power and Fuel for Aeration Equipment (822)	40,396	45,435	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	12,818	9,537	8
Transportation Expenses (828)	2,153	2,667	9
Rents (829)		0	10
Total Operation Expenses	116,506	113,427	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	28,397	31,210	11
Maintenance of Collection System Pumping Equipment (832)	2,542	36,588	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,735	38,844	13
Maintenance of General Plant Structures and Equipment (834)	7,735	7,823	14
Total Maintenance Expenses	44,409	114,465	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,797	14,834	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	9,256	8,658	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	19,053	23,492	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	22,378	23,496	19
Office Supplies and Expenses (851)	3,668	2,991	20
Outside Services Employed (852)	9,200	8,272	21
Insurance Expense (853)	5,206	5,377	22
Employees Pensions and Benefits (854)	43,780	42,024	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	4,593	4,542	25
Rents (857)		0	26
Total Administrative and General Expenses	88,825	86,702	
Total Operation and Maintenance Expenses	268,793	338,086	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	GROSS PAYROLL	7,317	7,301	1
Local and School Tax Equivalent on Meters Charged by Water Department		549	547	2
PSC Remainder Assessment	OPERATING REVENUES	342	435	3
Other (specify): NONE			0	4
Total tax expense		8,208	8,283	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	18,465		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	59,566	11,770	6
Collecting Mains and Accessories (313)	591,421	160,569	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	101,777		9
Other Collecting System Equipment (316)	0		10
Total Collection System	771,229	172,339	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,878		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	386,262		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	396,140	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	68,208		17
Structures and Improvements (331)	152,020		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	141,672	646,899	20
Secondary Treatment Equipment (334)	475,754		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	5,990		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	38,067		25
Flow Metering and Monitoring Equipment (339)	32,194	9,001	26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			18,465	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			71,336	6
Collecting Mains and Accessories (313)	4,488		747,502	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			101,777	9
Other Collecting System Equipment (316)			0	10
Total Collection System	4,488	0	939,080	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,878	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			386,262	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	396,140	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			68,208	17
Structures and Improvements (331)			152,020	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			788,571	20
Secondary Treatment Equipment (334)			475,754	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			5,990	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			38,067	25
Flow Metering and Monitoring Equipment (339)			41,195	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	8,498		28
Total Treatment and Disposal Plant	922,403	655,900	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,259		31
Computer Equipment (372.1)	8,563	315	32
Transportation Equipment (373)	9,666		33
Other General Equipment (379)	68,004		34
Other Tangible Property (390)	0		35
Total General Plant	87,492	315	
Total utility plant in service directly assignable	2,177,264	828,554	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,177,264	828,554	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			8,498 28
Total Treatment and Disposal Plant	0	0	1,578,303
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			1,259 31
Computer Equipment (372.1)			8,878 32
Transportation Equipment (373)			9,666 33
Other General Equipment (379)			68,004 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	87,807
Total utility plant in service directly assignable	4,488	0	3,001,330
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	4,488	0	3,001,330

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	179,512	45,600	6
Collecting Mains and Accessories (313)	1,665,925		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	307,473		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,152,910	45,600	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	261,023		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	179,031		20
Secondary Treatment Equipment (334)	61,241		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	124,785		25
Flow Metering and Monitoring Equipment (339)	24,442		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			225,112	6
Collecting Mains and Accessories (313)			1,665,925	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			307,473	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	2,198,510	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			261,023	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			179,031	20
Secondary Treatment Equipment (334)			61,241	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			124,785	25
Flow Metering and Monitoring Equipment (339)			24,442	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	41,108		28
Total Treatment and Disposal Plant	691,630	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	2,844,540	45,600	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,844,540	45,600	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			41,108 28
Total Treatment and Disposal Plant	0	0	691,630
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,890,140
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	2,890,140

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	2	0	0	0	2		1
Sewer	4.000	1,113	35	0	0	1,148	80	2
Sewer	6.000	69	5	0	0	74	16	3
Sewer	8.000	4	1	0	0	5	1	4
Total Utility		1,188	41	0	0	1,229	97	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Number of Feet		
				Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	7,887	0	0	0	7,887	1
6.000	16,446	0	0	0	16,446	2
8.000	90,166	1,233	1,122	0	90,277	3
10.000	15,571	0	0	0	15,571	4
12.000	13,616	1,450	0	0	15,066	5
15.000	175	0	0	0	175	6
18.000	1,848	0	0	0	1,848	7
24.000	538	0	0	0	538	8
Total Utility	146,247	2,683	1,122	0	147,808	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

(827) Increase of \$3,281, of which lab testing was + \$691 over 2004 and purchase of PH/ISE meter and stand was \$800.

(832) Decrease of \$34,046. 2004 contained \$10,421 for Main Lift, \$21,126 for Pine Point Lift and \$3,927 for Industrial Lift.

(833) Decrease of \$33,109. 2004 contained \$33,844 for Operation and Needs Report required by DNR and prepared by engineer.

(840) Decrease of \$5,037. 2004 had an additional employee to learn position of billing clerk before retirement of clerk. 2005 is withing \$9 of 2003.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

(312) Increase of \$11,770 - 14 services added with Hwy B water & sewer extension.

(313) Increase of \$160,569 - 1123 ft of sewer main was replaced with the Dakota Street reconstruction project. 1560 ft was added with the Hwy B water & sewer extension project.

(333) Increase of \$646,899 - major modifications made to WWTP as required by DNR.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Additions for any Accounts exceed \$10,000, please explain.

(312) \$9,419 / 22 services on Dakota Ave. financed with spec. assess to City.

\$10,268 / 3 services Rock Creek Road financed with spec. assess to City.

\$1,801 / 4 services utility installed by others and billed to Utility. Developer/owner reimbursed utility.

\$928 reimbursed to utility for engineering costs in designing sewer service. Water and sewer service were installed by contractor and paid directly by developer/owner.

\$23,185 / 20 services paid for by developers directly to contractors.

Sewer Services (Page S-11)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

7 services were installed and paid for by the utility. 3 services \$2,728 were installed by others, utility paid vendor, and customer reimbursed utility. 3 for Rock Creek Road were financed at actual cost with a special assesement by City for the entire street project. 20 services \$23,185 were installed by others and paid for directly by the developer.

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-11)

If Sewer Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 312) are zero, please explain.

The 22 services that were replaced were original services. The auditor felt that they had been fully depreciated.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

1122 feet of 8" main was replaced on Dakota Avenue as part of the street construction project. This was financed with a line of credit from a local financial institution and then rolled into the State Trust Fund Loan.

110 feet of 8" main and 1450 feet of 12' main was installed with the Hwy B extension to well 7 which is being developed. This was financed with a loan from the State Trust Fund.
